IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 28TH SEPTEMBER 2007 / 6TH ASWINA 1929

WP(C).No. 28618 of 2007(F)

PETITIONER:

C.R.NANDAKUMAR,MANAGING PARTNER
M/S.COLOUR IMAGE OFFSET PRINTERS,
24/1062 A2,KALOOR ROAD,MANKAVU POST,
CALICUT 673 007.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:

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1. COMMERICIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR.

2. COMMERICIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST,
WALAYAR.

3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAX CHECK POST,
WALAYAR

4. GOVERNMENT OF KERALA REPRESENTED BY
THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVT. PLEADER MR. M.P. SREEKRISHNAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 28618 OF 2007 F
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Dated this the 28th September, 2007

J U D G M E N T

The goods brought by the petitioner, as stated, have been detained at the check post. Ext. P10 is the order of detention. From this it is evident that the consignee is M/s. Colour Image, Kozhikode where as the TIN relates to M/s. Colour Image Offset Printers, Kozhikode. While the petitioner contends that both the concerns are one and the same, it is not acceptable to the respondents. This contention is raised relying on the records produced by the petitioner. Prima facie, going by the records, I do not see any justification to hold that Ext. P10 is totally unwarranted.

2. Be that as it may, the goods in question are under detention and taking into account the same I direct that the 1st respondent shall release the goods on the petitioner furnishing bank guarantee for the full amount mentioned in Ext. P10. Thereafter, the petitioner will co-operate with the adjudication and

will be governed by the order that is to be passed.

The writ petition is disposed of as above.

ANTONY DOMINIC
JUDGE

jan/-